

UNITED STATES BANKRUPTCY COURT  
FOR THE  
EASTERN DISTRICT OF VIRGINIA  
Alexandria Division

In re: ELIJAH JACKSON and	)	
MARY L. JACKSON,	)	Case No. 00-80026-SSM
	)	(Chapter 11)
Debtors.	)	

**APPLICATION TO EMPLOY ACCOUNTANTS**

The Debtors, ELIJAH JACKSON and MARY L. JACKSON, represent as follows:

1. This Court has jurisdiction over the subject matter of this motion pursuant to 11 U.S.C. § 1121(e)(3)(B) and 28 U.S.C. §§ 157(b)(2) and 1334. This is a core proceeding within the meaning of 11 U.S.C. § 157(b)(2).

2. On January 12, 2000, the Debtors filed their voluntary Chapter 11 petition herein and continue to manage their affairs and property as debtors in possession.

3. The Debtors wish to employ the accounting firm of Raffa & Associates, P.C. ("Raffa") as accountants to the Debtors under a general retainer, to perform all legal services for the Debtor as may be necessary in connection with this case, at the maximum rate of \$225.00 per hour, subject to review by this Court, including but not limited to preparing and filing the Debtors' 1997, 1998, and 1999 federal and state income tax returns.

4. Said firm is a disinterested person within the meaning of 11 U.S.C. § 101(14) and is

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Counsel for Debtors

familiar with the Debtor's operations and finances. Neither said firm nor any of its employees represents or has any connection with or holds or represents any interest adverse to the estate of the Debtors, its attorneys, the United States Trustee, or any person employed in the office of the United States Trustee, except that said firm represents Navcom Systems, Inc., an affiliate of the Debtors, in Case No. 99-10138-SSM pending in this Court and holds a pre-petition claim of \$5,222.00 therein, and has previously rendered professional services to the Debtors. In addition, Raffa has rendered or renders professional services to the following affiliates of the Debtors:

Air 2000  
Jackarosa LLP  
Jackarosa Property Management  
Navcom Aviation I, Inc.  
Navcom Aviation II, Inc.  
Navcom Charities  
PVI Travel, Inc.

Raffa has also provided accounting, tax, and/or consulting services to certain creditors and parties in interest herein that are completely unrelated to claims such entities may have against the Debtors.

5. Raffa is familiar with the Debtors' business and personal financial affairs and has provided accounting services and financial advice in connection with other Chapter 11 bankruptcy reorganization cases.

6. Raffa will utilize the following current hourly range of billing rates in seeking compensation for services to be rendered to the Debtors in this case:

Partner	\$185 - \$225
Manager	125 - 175
Senior Accountant	100 - 125
Staff Accountant	80 - 90

5. The employment of Raffa is in the best interests of the Debtors and their estate.

WHEREFORE, the Debtor requests this Court to enter an order approving the employment of Raffa & Associates, P.C. as accountant for the Debtor on the terms set forth above.

Respectfully submitted,

ELIJAH JACKSON and  
MARY L. JACKSON  
By counsel

/s/ Kermit A. Rosenberg  
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CERTIFICATE OF SERVICE

I hereby certify that on June 22, 2000, a true copy of the foregoing Application with attached Declaration and proposed Order was served by mailing, first class postage prepaid, upon all creditors and parties in interest on the attached service list.

/s/ Kermit A. Rosenberg  
KERMIT A. ROSENBERG

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